

EXHIBIT 3

Transpoint Communications

12-Jun-00

	Total Year 1	% of Revenue	Total Year 2	% of Revenue
Revenue				
Gross LD Sales	*****	100.00%	16,070,400	100.00%
Intercompany		0.00%		0.00%
Total Revenue	*****	100.00%	16,070,400	100.00%
Cost of Goods Sold				
Carrier charges	*****	55.00%	8,838,720	55.00%
Total Cost of Goods	*****		8,838,720	
Gross Profit(Loss)	*****	45.00%	7,231,680	45.00%
Sales and Marketing Allocation*	*****	26.02%	3,406,968	21.20%
General and Administrative Allocation**	380,250	6.91%	948,520	5.90%
Other SG&A	82,575	1.50%	160,704	1.00%
Bad Dept	275,250	5.00%	803,520	5.00%
Total Operating Expenses	*****	39.43%	5,319,712	33.10%
Earnings Before Income Tax/Depreciation	306,500	5.57%	1,911,968	11.90%
Depreciation	7,500	0.14%	22,000	0.14%
Amortization		0.00%		0.00%
Earnings Before Income Tax	<u>299,000</u>	5.43%	<u>1,889,968</u>	11.76%
Income Tax		0.00%		0.00%
Net Income	<u>299,000</u>	5.43%	<u>1,889,968</u>	11.76%

* - includes Salary, Commissions,
Advertising, Benefits, Travel/Meal/Entert.

** - includes Billing & Collection Fees, Rent,
Telephone,

Total Year : % of Revenue

*****	100.00%
	0.00%
*****	100.00%

*****	55.00%

*****	45.00%
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*****	20.52%
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*****	5.78%
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199,273	1.00%
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996,365	5.00%
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*****	32.29%
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*****	12.71%
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30,000	0.15%
	0.00%

*****	12.56%
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	0.00%
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*****	12.56%
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